

Budget Adoption Process
&
Guide

CITY OF CALEXICO

Budget Adoption Process



The budget process started with the distribution of the Budget Calendar to the City Council in February 2009. The Budget Manual was distributed to departments, including guidelines, forms and instructions, budget methodology, budget calendar, permanent salary and benefit spreadsheets, and other pertinent information to assist department heads in the preparation of their requested budgets. Budget spreadsheets, including 2 prior years of budget and actuals, were provided to departments to be used as a guide for budget requests.

Upon submission of department budgets, the Finance Director analyzed historical and proposed expenditure information, personnel costs, and capital outlay requests to determine reasonableness. Departments were requested to submit Augmentations for consideration for new projects, programs, and personnel above and beyond the level of the prior fiscal year.

The City Manager and Finance Director held a budget review meeting with each department head to determine justification for significant expenditure changes, proposed staffing increases and level of part-time/temporary wages, contractual services, any special or one-time expenses requested, and major projects proposed for funding. After the review process, final management recommendations for funding department expenditures were prepared.

The General Fund tabulation was presented to the City Council in a schedule reflecting estimated beginning fund balance, revenues and requested expenditures resulting in General Fund net cost.

The City Council held public meetings to receive input from the public and to review the proposed departmental budgets. Any changes approved by the City Council, as a result of the meetings, were incorporated in the Final Proposal to Balance the General Fund. The Non-General Funds were adjusted at the City Council discretion and based on available resources for funding.

The Calexico Municipal Code requires the budget be adopted prior to July 1 of the Fiscal Year, however, due to the economic issues and the meet and confer process, the City Council passed budget continuing resolutions for expenditure authorizations beyond July 1st. The Final Proposal to Balance was approved by the City Council on September 22, 2009 and budget resolutions on October 3, 2009.

City Council has the authority to amend the Adopted Budget during the fiscal year, which is accomplished by a Budget Amendment Resolution as presented by the respective department requesting the change in appropriations. Line items within a particular budget unit may be transferred at the department level with approval of the Finance Director and City Manager by submitting a Transfer of Appropriations Request. Adjustments between budget units and/or departments require the approval of the City Council.

Departments have access to their budget activity through the general ledger module to monitor their budget-to-actual and revenue and expenditure transactions. Quarterly financial status reports are prepared for the City Council, which include the fund cash balance report and General Fund revenue and expenditures by category reports.